

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,)	Case No.: 5:13 CR 480
)	
Plaintiff)	
)	
v.)	JUDGE SOLOMON OLIVER, JR.
)	
DENNIS J. COURTAD,)	ORDER ACCEPTING PLEA
)	AGREEMENT, JUDGMENT AND
Defendant)	REFERRAL TO U. S. PROBATION
)	<u>OFFICE</u>

This case is before the Court on a Report and Recommendation filed by United States Magistrate Judge Kenneth S. McHargh, regarding the change of plea hearing of Dennis J. Courtad, which was referred to the Magistrate Judge with the consent of the parties.

On October 23, 2013, the government filed a One-Count Information, charging Defendant Dennis J. Courtad, with Failure to Pay Over Employment Taxes in violation of Title 26 United States Code Section 7202. Defendant Courtad was arraigned on December 11, 2013, entered a plea of guilty to Count 1 of the Information before Magistrate Judge Kenneth S. McHargh, and a Report and Recommendation (“R&R”) was issued concerning whether the plea should be accepted and a finding of guilty entered.

Neither party submitted objections to the Magistrate Judge’s R&R in the fourteen days after it was issued.

On de novo review of the record, the Magistrate Judge’s R&R is adopted. Defendant Courtad

is found to be competent to enter a plea and to understand his constitutional rights. He is aware of the charges and of the consequences of entering a plea. There is an adequate factual basis for the plea. The Court finds the plea was entered knowingly, intelligently, and voluntarily. The plea agreement is approved.

Therefore, Defendant Courtad is adjudged guilty to Count 1 of the Information, in violation of Title 26 United States Code, Section 7202, Failure to Pay Over Employment Taxes. This matter was referred to the U. S. Probation Department for the completion of a pre-sentence investigation and report. Sentencing will be on March 12, 2014, at 11:00 a.m., in Courtroom 19-A, Carl B. Stokes United States Court House, 801 West Superior Avenue, Cleveland, Ohio.

IT IS SO ORDERED.

/s/SOLOMON OLIVER, JR.

CHIEF JUDGE

UNITED STATES DISTRICT COURT

January 8, 2014